



THE TWO HUNDRED AND SIXTY-FOURTH

# ACT

OF THE PARLIAMENT OF THE REPUBLIC  
OF GHANA

ENTITLED

## THE SALES TAX (AMENDMENT) ACT, 1965

AN ACT to amend the Sales Tax Act, 1965.

DATE OF ASSENT: 16th February, 1965

BE IT ENACTED by the President and the National Assembly in this present Parliament assembled as follows:—

1. The long title to the Sales Tax Act, 1965 (Act 257), hereafter referred to as the "principal Act", is hereby amended, by the substitution for the word "traders," of the words "traders or by certain persons to certain other persons,".

Amendment  
of the long  
title to Act  
257.

2. Section 1 of the principal Act is hereby repealed and the following new section is substituted therefor:—

"Imposition  
of tax.

1. (1) There shall, in respect of each sale, gift or transfer of an article, be paid a tax of ten *per centum* of the sale price or, in the case of a gift or transfer, of the value of such article at the time such gift is given or of the transfer—

Replace-  
ment of  
section 2 of  
principal  
Act.

(a) where such sale, gift or transfer is made by a wholesale dealer to any other wholesale dealer or retail trader, by such other

dealer or trader to the first-mentioned dealer and the first-mentioned dealer shall collect the tax; and

- (b) where such sale, gift or transfer is made by a wholesale dealer, manufacturer or importer direct to a consumer, by such consumer to such dealer, manufacturer or importer and such dealer, manufacturer or importer shall collect such tax.

(2) Where articles are exchanged between the following persons, each such person shall pay to the Comptroller, within twenty-one days after the receipt of such article by him, a tax of ten *per centum* of the value of the article received by him at the time of the receipt:—

- (a) between two wholesale dealers;
- (b) between a wholesale dealer and a retail trader;
- (c) between a wholesale dealer, manufacturer or importer and a consumer; and
- (d) between a manufacturer and any importer or wholesale dealer.

(3) There shall, be paid by an importer to the Comptroller on the stocks of all articles in his possession on the twenty-first day of January, 1965, which will not under section 1 of this Act be subject to tax, a fee of ten *per centum* of the value of such stocks on that day and such fee shall be paid within such period as may be fixed by the Comptroller.

Renumbering of sections 19 and 20 of principal Act.

3. Sections 19 and 20 of the principal Act, are hereby renumbered as sections 20 and 21.

Insertion of new section 19 in principal Act.

4. There shall be inserted immediately before renumbered section 20, the following new section:—

“Provisions of Act relating to dealers and traders to apply to manufacturers and importers.

19. Every provision of this Act relating to a wholesale dealer or a retail dealer, shall, *mutatis mutandis*, apply to any manufacturer or importer discharging functions under the Act, and accordingly, where any such manufacturer or importer contravenes any such provision, he shall, on conviction, be liable to the same penalties as a wholesale dealer or a retail trader”.

5. The amendments made to the principal Act shall be deemed to have come into force on the twenty-first day of January, 1965.

Commence-  
ment.

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